



The Gazette of Meghalaya

EXTRAORDINARY

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No. 98

Shillong, Thursday, June 17, 2021

27th Jyaistha, 1943 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 2nd June, 2021.

No.ERTS (T) 65/2017/Pt. II/342. - In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Meghalaya Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No.ERTS (T) 65/2017/1, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 88, dated the 5th July, 2017, namely:-

In the said notification, -

(a) in Schedule I - 2.5%, against S. No. 259A, for the entry in column (2), the entry "9503" shall be substituted;

(b) after Schedule I, in List 1, after serial number 230 and the entries relating thereto, the following shall be inserted, namely-

"(231). Diethylcarbamazine".

2. This notification shall come into force on the 2nd day of June, 2021.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 2nd June, 2021.

No.ERTS (T) 65/2017/Pt. II/343. - In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No. ERTS (T) 65/2017/11, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 98, dated the 5th July, 2017, namely :-

In the said notification, in the Table, -

(a) in serial number 3, against items (i), (ia), (ib), (ic) and (id) in column (3), in the conditions in column (5), in the fourth proviso, in the Explanation, after clause (ii), the following clause shall be inserted, namely-

"(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developer-promoter for payment of tax on apartments supplied by the landowner-promoter in such project.";

(b) in serial number 25,-

(i) after item (ia) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely –

(3)	(4)	(5)
"(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.	2.5	."

(ii) in item (ii) in column (3), for the word, brackets, figures and letter " and (ia)", the brackets, figures, letter and word ", (ia) and (ib)" shall be substituted.

2. This notification shall come into force with effect from the 2nd day of June, 2021.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 2nd June, 2021.

No.ERTS (T) 65/2017/Pt. II/344. - In exercise of the powers conferred by section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No.06/2019- State Tax (Rate), dated the 29th March, 2019 and published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* No. 171, dated 17th April, 2019—

In the said notification, in the first paragraph,-

- (a) for the words "in whose case the liability to", the words ", who shall" shall be substituted;
- (b) for the words "shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier", the words "in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls" shall be substituted.

2. This notification shall come into force with effect from the 2nd day of June, 2021.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 1st June, 2021.

No.ERTS (T) 65/2017/Pt. II/345. - In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps, No.83/2020 - State Tax, dated the 10th November, 2020, was published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 209, dated the 20th November, 2020, namely: —

In the said notification, in the second proviso, after the word and figure "April, 2021", the words and figure "and May, 2021" shall be inserted.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 1st June, 2021.

No.ERTS (T) 65/2017/Pt. II/346. - In exercise of the powers conferred by sub-section (1) of section 50 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) read with section 148 of the said Act, the Government, on the recommendations of the Council, hereby makes the following further amendments in notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No. ERTS (T) 65/2017/23, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 110, dated the 5th July, 2017, namely: —

In the said notification, in the first paragraph, in the first proviso,-

(i) for the words, letters and figure "required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax", the words "liable to pay tax but fail to do so" shall be substituted;

(ii) in the Table, in column 4, in the heading, for the words "Tax period", the words "Month/Quarter" shall be substituted;

(iii) in the Table, for serial number 4, 5,6 and 7, the following shall be substituted, namely: —

(1)	(2)	(3)	(4)
"4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 percent thereafter	March, 2021, April, 2021 and May, 2021

5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 45 days, and 18 percent thereafter	March, 2021
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 30 days, and 18 percent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 percent thereafter	May, 2021
		Nil for the first 15 days from the due date, 9 percent for the next 45 days, and 18 percent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 percent for the next 30 days, and 18 percent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 percent thereafter	May, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 45 days, and 18 percent thereafter	Quarter ending March, 2021".

2. This notification shall be deemed to have come into force with effect from the 18th day of May, 2021.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 1st June, 2021.

No.ERTS (T) 65/2017/Pt.II/347. - In exercise of the powers conferred by section 128 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No. 76/2018- State Tax, dated the 31st December, 2018, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 48, dated the 29th January, 2019, namely: — In the said notification,-

(i) in the eighth proviso, with effect from the 20th day of May, 2021, for the Table, the following Table shall be substituted, namely: —

"Table

Sl. No. (1)	Class of registered persons (2)	Tax period (3)	Period for which late fee waived (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	March, 2021, April, 2021 and May, 2021	Fifteen days from the due date of furnishing return
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	March, 2021	Sixty days from the due date of furnishing return
		April, 2021	Forty-five days from the due date of furnishing return
		May, 2021	Thirty days from the due date of furnishing return

3	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to subsection (1) of section 39	January-March, 2021	Sixty days from the due date of furnishing return.";
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(ii) after the eighth proviso, the following provisos shall be inserted, namely: —

"Provided also that for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months /quarter of July, 2017 to April, 2021, by the due date but furnish the said return between the period from the 1st day of June, 2021 to the 31st day of August, 2021, the total amount of late fee under section 47 of the said Act, shall stand waived which is in excess of five hundred rupees:

Provided also that where the total amount of central tax payable in the said return is nil, the total amount of late fee under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months / quarter of July, 2017 to April, 2021, by the due date but furnish the said return between the period from the 1st day of June, 2021 to the 31st day of August, 2021:

Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onwards, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, namely: —

Table

Sl. No. (1)	Class of registered persons (2)	Amount (3)
1.	Registered persons whose total amount of central tax payable in the said return is nil	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under Sl. No. 1	One thousand rupees
3.	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under Sl. No. 1.	Two thousand and five hundred rupees".

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 1st June, 2021.

No.ERTS(T)65/2017/Pt. II/348. - In exercise of the powers conferred by section 128 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya Excise, Registration, Taxation and Stamps Department, No. 4/2018- State Tax, dated the 23rd January, 2018, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 104, dated the 6th February, 2018, namely: —

In the said notification, after the fourth *proviso*, the following *proviso* shall be inserted, namely: —

"Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onward, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the details of outward supplies in **FORM GSTR-1** by the due date, namely: —

Table

Sl. No. (1)	Class of Registered Persons (2)	Amount (3)
1.	Registered persons who have nil outward supplies in the tax period	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to ₹ 1.5 crores in the preceding financial year, other than those covered under Sl. No. 1	One thousand rupees
3.	Registered persons having an aggregate turnover of more than ₹ 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under Sl. No. 1	Two thousand and five hundred rupees

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 1st June, 2021.

No.ERTS(T)65/2017/Pt.II/349 - In exercise of the powers conferred by section 128 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No.ERTS(T)65/2017/Pt/159, dated the 29th December, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 22, dated the 2nd January, 2018, namely: —

In the said notification, after the fourth *proviso*, the following *proviso* shall be inserted, namely: —

“Provided also that the total amount of late fee payable under section 47 of the said Act, for financial year 2021-22 onwards, by the registered persons who fail to furnish the return in **FORM GSTR-4** by the due date, shall stand waived -

- (i) which is in excess of two hundred and fifty rupees where the total amount of State tax payable in the said return is nil;
- (ii) which is in excess of one thousand rupees for the registered persons other than those covered under clause (i).”.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 1st June, 2021.

No.ERTS(T)65/2017/Pt.II/350 - In exercise of the powers conferred by section 128 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereafter in this notification referred to as the said Act), the Government of Meghalaya, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act, by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in **FORM GSTR-7** for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues: -

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in **FORM GSTR-7** for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 1st June, 2021.

No.ERTS(T)65/2017/Pt.II/351.- In exercise of the powers conferred by sub-rule (4) of rule 48 of the Meghalaya Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No.13/2020 - State Tax, dated the 21st March, 2020, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 95, dated the 4th May, 2020, namely: —

In the said notification, in the first paragraph, after the words "notifies registered person, other than", the words "a government department, a local authority," shall be inserted.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 1st June, 2021.

No.ERTS(T)65/2017/Pt.II/352.- In exercise of the powers conferred by section 168A of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No.14/2021-State Tax, dated the 1st May, 2021, namely: —

In the said notification, in the first paragraph,-

(i) in clause (i), —

- a. for the figures, letters and words "30th day of May, 2021", the figures, letters and words "29th day of June, 2021" shall be substituted;
- b. for the figures, letters and words "31st day of May, 2021", the figures, letters and words "30th day of June, 2021" shall be substituted;

(ii) in *proviso* to clause (i), —

- a. for the figures, letters and words "31st day of May, 2021", the figures, letters and words "30th day of June, 2021" shall be substituted;
- b. for the figures, letters and words "15th day of June, 2021", the figures, letters and words "15th day of July, 2021" shall be substituted;

(iii) in clause (ii), —

- a. for the figures, letters and words "30th day of May, 2021", the figures, letters and words "29th day of June, 2021" shall be substituted;
- b. for the figures, letters and words "31st day of May, 2021", the figures, letters and words "30th day of June, 2021" shall be substituted.

2. This notification shall come into force with effect from the 30th day of May, 2021.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 1st June, 2021.

No.ERTS(T)65/2017/Pt.II/353.- In exercise of the powers conferred by section 148 of the Meghalaya Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No.21/2019- State Tax, dated the 23rd April, 2019, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 181, dated the 2nd May, 2019, namely:—

In the said notification, in the third paragraph, in the second *proviso*, for the figures, letters and words "31st day of May, 2021", the figures, letters and words "31st day of July, 2021" shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31st day of May, 2021.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 1st June, 2021.

No.ERTS(T)65/2017/Pt.II/354.- In exercise of the powers conferred by section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) and sub-rule (3) of rule 45 of the Meghalaya Goods and Services Tax Rules, 2017, the Government, with the approval of the Council, hereby makes the following amendment in the notification of the Government, Excise, Registration, Taxation and Stamps Department, No.11/2021-State Tax, dated the 1st May, 2021, namely: —

In the said notification, in the first paragraph, for the figures, letters and words "31st day of May, 2021", the figures, letters and words "30th day of June, 2021" shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31st day of May, 2021.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 1st June, 2021.

No.ERTS(T)65/2017/Pt.II/355.- In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely: -

1. Short title and commencement.- (1) These rules may be called the Meghalaya Goods and Services Tax (Fifth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force on the date issue by the Government.

2. In the Meghalaya Goods and Services Tax Rules, 2017, —

(i) in sub-rule (1) of rule 26, in the fourth *proviso*, with effect from the 31st day of May, 2021, for the figures, letters and words "31st day of May, 2021", the figures, letters and words "31st day of August, 2021" shall be substituted;

(ii) in sub-rule (4) of rule 36, for the second *proviso*, the following *proviso* shall be substituted, namely: —

"Provided further that such condition shall apply cumulatively for the period April, May and June, 2021 and the return in **FORM GSTR-3B** for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.";

(iii) in sub-rule (2) of rule 59, after the first *proviso*, the following *proviso* shall be inserted, namely: —

"Provided further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1st day of June, 2021 till the 28th day of June, 2021."

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.